

AN ACT

Amending the act of May 22, 1933 (P. L. 853), entitled "An act relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," requiring properly certified duplicates of valuations of property and occupations taxable for county purposes to be furnished, except in counties of the second class, to borough councils and to supervisors of townships of the second class and permitting taxes to be levied on duplicates issued for the previous year if such duplicates are not issued by the first day of April.

The General
County Assess-
ment Law.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 516, act
of May 22, 1933,
P. L. 853,
amended.

Section 1. Section 516, act of May 22, 1933 (P. L. 853), known as "The General County Assessment Law," is amended to read:

Section 516. Duplicates to Be Furnished Townships of the First [Class] and *Second Classes and Boroughs*.—The county commissioners, or the board for the assessment and revision of taxes, of the several counties shall, *except in counties of the second class*, on or before the first day of April of each year, at the expense of the county, furnish to the township commissioners of each township of the first class, *and to the township supervisors of each township of the second class and to borough councils*, for [its] *their* use, a properly certified duplicate of the last adjusted valuation of all real estate, personal property, and occupations made taxable for county purposes in such [township of the first class] *townships or boroughs*. Such duplicate shall state the name of each taxable, with the valuation, description, and kind of property and occupation of such taxable. *If such duplicates are not furnished by the first day of April as provided for in this section, the taxing authorities may levy their taxes on the duplicates furnished for the previous year.*

Act effective
immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 15th day of June, A. D. 1961.

DAVID L. LAWRENCE